

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 152

H.P. 117

House of Representatives, January 17, 1995

An Act to Clarify the Tax Exemption for Pollution Control.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative TREAT of Gardiner.
Cosponsored by Representatives: ADAMS of Portland, BENEDIKT of Brunswick, ETNIER of Harpswell, HATCH of Skowhegan, HEESCHEN of Wilton, LUTHER of Mexico, RICHARDSON of Portland, SHIAH of Bowdoinham, VOLENIK of Sedgwick, Senator: McCORMICK of Kennebec.

Be it enacted by the People of the State of Maine as follows:

2
4 **Sec. 1. 36 MRSA §656, sub-§1, ¶E,** as amended by PL 1989, c.
890, Pt. A, §9 and affected by §40, is further amended to read:

6 E. Pollution control facilities.

8 (1) Water pollution control facilities having a
10 capacity to handle, prior to discharge into waters of
12 the State, at least 4,000 gallons of waste per day,
certified as such by the Commissioner of Environmental
Protection, and all parts and accessories thereof.

14 As used in this paragraph, unless the context otherwise
16 indicates, the following terms have the following
meanings.

18 (a) "Facility" means any disposal system or any
20 treatment works, appliance, equipment, machinery,
22 installation or structures installed, acquired or
24 placed in operation primarily for the purpose of
reducing, controlling or eliminating water
pollution caused by industrial, commercial or
domestic waste.

26 (b) "Disposal system" means any system used
28 primarily for disposing of or isolating
30 industrial, commercial or domestic waste and
32 includes thickeners, incinerators, pipelines or
34 conduits, pumping stations, force mains and all
36 other constructions, devices, appurtenances and
facilities used for collecting or conducting water
borne industrial, commercial or domestic waste to
a point of disposal, treatment or isolation,
except that which is necessary to the manufacture
of products.

38 (c) "Industrial waste" means any liquid, gaseous
40 or solid waste substance capable of polluting the
42 waters of the State and resulting from any
process, or the development of any process, of
industry or manufacture.

44 (d) "Treatment works" means any plant, pumping
46 station, reservoir or other works used primarily
48 for the purpose of treating, stabilizing,
isolating or holding industrial, commercial or
domestic waste.

2 (e) "Commercial waste" means any liquid, gaseous
or solid waste substance capable of polluting the
4 waters of the State and resulting from any
activity which that is primarily commercial in
nature.

6 (f) "Domestic waste" means any liquid, gaseous or
8 solid waste substance capable of polluting the
waters of the State and resulting from any
10 activity which that is primarily domestic in
nature.

12 (2) Air pollution control facilities, certified as
14 such by the Commissioner of Environmental Protection,
and all parts and accessories thereof.

16 As used in this paragraph, unless the context otherwise
18 indicates, the following terms have the following
meanings.

20 (a) "Facility" means any appliance, equipment,
22 machinery, installation or structures installed,
acquired or placed in operation primarily for the
24 purpose of reducing, controlling, eliminating or
disposing of industrial air pollutants prior to
26 emission.

28 Facilities such as air conditioners, dust collectors,
fans and similar facilities designed, constructed or
30 installed solely for the benefit of the person for whom
installed or the personnel of that person shall may not
32 be deemed air pollution control facilities.

34 (3) The Commissioner of Environmental Protection shall
issue a determination regarding certification by April
36 1st for any air or water pollution control facility for
which it has received a complete application by
38 December 15th of the preceding year.

40 **Sec. 2. 36 MRSA §1760, sub-§29, ¶¶A and B**, as amended by PL
1973, c. 575, §1, are further amended to read:

42 A. "Disposal system" means any system used primarily for
44 disposing of or isolating, prior to discharge into waters of
the State, industrial or other waste and includes
46 thickeners, incinerators, pipelines or conduits, pumping
stations, force mains and all other constructions, devices,
48 appurtenances and facilities used for collecting or
conducting water borne industrial or other waste to a point
50 of disposal, treatment or isolation, except that which is
necessary to the manufacture of products.

2 B. "Facility" means any disposal system or any treatment
works, appliance, equipment, machinery, installation or
4 structures installed, acquired or placed in operation
primarily for the purpose of reducing, controlling or
6 eliminating, prior to discharge into waters of the State,
water pollution caused by industrial or other waste, except
8 septic tanks and the pipelines and leach fields connected or
appurtenant thereto.

10 **Sec. 3. 36 MRSA §1760, sub-§30, ¶A,** as amended by PL 1973, c.
12 575, §2, is further amended to read:

14 A. "Facility" means any appliance, equipment, machinery,
installation or structures installed, acquired or placed in
16 operation primarily for the purpose of reducing,
controlling, eliminating or disposing of industrial or other
18 air pollutants prior to emission.

20 Facilities such as air conditioners, dust collectors, fans
and similar facilities designed, constructed or installed
22 solely for the benefit of the person for whom installed or
the personnel of such person, and facilities designed or
24 installed for the reduction or control of automobile exhaust
emissions ~~shall~~ may not be deemed air pollution control
26 facilities for purposes of this subsection.

28
STATEMENT OF FACT

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32 This bill amends the law governing the tax exemption for
pollution control facilities to specify that the exemption
34 applies to air pollution facilities whose purpose is to reduce or
dispose of pollutants prior to emission, and to water pollution
36 facilities that are capable of handling waste prior to discharge
into the waters of the State.